



**CHRISTOPHER C.
HARDING**
COMMISSIONER

KEVIN W. BROWN
GENERAL COUNSEL

Department of Revenue
Resolution Division – Litigation Bureau
100 Cambridge Street, 7th Floor
P.O. Box 9565
Boston, MA 02114-9565

March 22, 2018

Mr. Robert M. Farrell, Clerk
United States District Court
John Joseph Moakley U.S. Courthouse
One Courthouse Way, Suite 2300
Boston, Massachusetts 02210

Re: United States of America v. David L. Toppin, et al.
United States District Court Civil Action No. 4:17-CV-40011-TSH

Dear Mr. Farrell:

Enclosed please find the Commonwealth of Massachusetts Commissioner of Revenue's Initial Disclosures pursuant to Rule 26(a) (1) of the Federal Rules of Civil Procedure and Local Rule 26.2(A) along with the Certificate of Service for filing in the above-entitled action.

Thank you for your assistance.

Sincerely,

/s/ Eileen Ryan McAuliffe

Eileen Ryan McAuliffe
BBO No. 435260
Counsel to the Commissioner
(617) 626-3217

COMMONWEALTH OF MASSACHUSETTS COMMISSIONER OF REVENUE'S
INITIAL DISCLOSURES

Individual(s) For the Defendant, Jennifer Toppin: Have yet to be identified

Individual(s) For the Defendant: Deutsche Bank National Trust Company,
As Trustee for Residential Asset Securitization Trust Series 2013-A14,
Mortgage Pass-Through Certificates Series 2003-N: Have yet to be
identified

Individual(s) For the Defendant: UPS Capital Business Credit f/k/a First
International Bank: Have yet to be identified

Individual(s) For the Defendant: Town of Holden: Have yet to be identified

Individual(s) For the Defendant: Town of Amherst: Have yet to be identified

Individual(s) For the Defendant: Town of Gardner: Have yet to be identified

Individual(s) for the Defendant: Massachusetts Department of Revenue
An Administrative Agency of the Commonwealth of Massachusetts:
Joseph T. McDougall, Jr, Deputy Chief of the
Collections Bureau
Massachusetts Department of Revenue
Mass. Information and Technology Center
200 Arlington Street
Chelsea, Massachusetts 02204
(617) 887-6542

B. Description of Documents

Copies of documents in the Commonwealth of Massachusetts Department
of Revenue's administrative files relating to the Defendant, David L.
Toppin.

- C. Damages
Not applicable.
- D. Insurance Agreement
Not applicable.

CHRISTOPHER C. HARDING
COMMISSIONER OF REVENUE
By his attorney,

**I hereby certify that a true
copy of the above document
was served upon the attorney of record
for each party and each party pro se
by mail on March 22, 2018.**

DATED: March 22, 2018
ERM/521594

/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe
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CERTIFICATE OF SERVICE

I, Eileen McAuliffe, certify that I have served a copy of the within Commonwealth of Massachusetts Commissioner of Revenue's Initial Disclosures Pursuant to Rule 26(a) (1) of the Federal Rules of Civil Procedure and Local Rule 26.2(A) by first-class mail, postage prepaid, upon:

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/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe

Dated: March 22, 2018
ERM/521594